

UNITED STATES BANKRUPTCY COURT
DISTRICT OF PUERTO RICO

OBJECTION TO CLAIM #8 FILED BY THE PUERTO RICO DEPARTMENT OF TREASURY

TO THE HONORABLE COURT;

Here come Debtors Carlos Santiago and Nilda Miranda, represented by the undersigned attorney who state and pray as follows:

1. The Department of the Treasury claims Debtors owes Taxes, particularly Sales Taxes, from January 2007 through July 7, 2011. (Refer to page 3 of Claim 8 filed on July 7, 2011) Total taxes, penalties, interests, and surcharges for this period add up to \$2,867.31.
2. Debtors object to the Claim of Taxes for the period of January through April 2007 because the business; "Mermaid Mini Store" was not operational until July 2007. Debtors enclose a copy of the Temporary Patent/Permit issued by the Municipality of Fajardo and valid from July 2007 until December 2007. Such permit is required for the operation of the business and for the installation of utilities, such as electricity and water services. Debtors began operating their business in July 2007.
3. The Treasury Department claims Debtor owes September 2008 according to page 3 of Claim 8. The original tax is alleged to be \$386.00 plus penalties of \$96.50, interests of \$86.08 and surcharge a grand total of \$607.18.

4. Debtors enclose copy of check 1229 made to the order of "Departamento de Hacienda", and paid on September 30, 2009 for the amount of \$369.00 but somehow only paid for \$360.00
5. The Treasury Department claims Sale Taxes for July 2010, through November 2010, amounting \$2,117.60.
6. Debtors believed that such sum had been paid. However they will not contest the Treasury Department's claim.
7. Therefore, Debtors should not be liable for the amount claimed in 2007, nor should they liable for any penalties, interests and surcharges on the amount paid by Debtors, but improperly paid by the bank for the September 2009 payment. At most Debtors would only be liable for the \$9.00 difference between the \$369.00 the check was made and the \$360.00 paid by the bank.

In San Juan, Puerto Rico this 4th day of August of 2011.

I HEREBY CERTIFY: That on this same date, I electronically filed the foregoing with the Clerk of the Court using CM/ECF System which will send notification of such filing to the parties appearing in said system.

CERTIFICATE OF SERVICE

It is hereby certified that a true and exact copy of this notice has been forwarded on this same date by mail to the parties included in the attached master address list.

/s/ Joselyn Ramírez, Esq.
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